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10/798,847	03/12/2004	James Dalton	COCH-0005-UT1

CONFIRMATION NO. 6678

IMPROPER CPOA LETTER

22506
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NOTICE REGARDING POWER OF ATTORNEY

This is in response to the Power of Attorney filed 03/05/2008. The Power of Attorney in this application is not accepted for the reason(s) listed below:

- The Power of Attorney is from an assignee and the Certificate required by 37 CFR 3.73(b) has not been received.

/snguyen/

Office of Initial Patent Examination (571) 272-4000 or 1-800-PTO-9199